

4. USER FEES AND OTHER COLLECTIONS

In addition to collecting taxes and other governmental receipts by the exercise of its sovereign powers, the Federal Government earns income from its various business-type activities. Examples of this income include the sale of postage stamps and electricity, the collection of fees for admittance to national parks, premiums for deposit insurance, and rents and royalties for the right to extract oil from the Outer Continental shelf. Because these collections stem from business-type activities, as opposed to exercise of sovereign powers, they are subtracted from gross outlays rather than added to the taxes and other governmental receipts discussed in the previous chapter. Because these collections reduce outlays, they are called “offsetting collections.” The purpose of this treatment is to produce budget totals for receipts, outlays, and budget authority in terms of the amount of resources allocated governmentally, through collective political choice rather than through the market.

Offsetting collections are classified into two major categories: offsetting receipts, which are deposited in receipt accounts; and offsetting collections credited to appropriations (expenditure) accounts, which are deposited directly in these accounts and usually can be spent without further action by the Congress. Both categories include collections from other accounts within the Government as well as the public. Chapter 24, “Budget System and Concepts,” explains the budgetary treatment of these collections more fully.

The term “*user fee*” is not a budgetary category. It is a general term that refers to amounts assessed against identifiable recipients for special benefits derived from Federal activities beyond those received by the general public. Depending primarily on whether the user charge is based on the Government’s sovereign power or business-type activity, it may be classified as a governmental receipt or an offsetting collection.

As shown in Table 4–1, total offsetting collections from the public (including those proposed in this budget) are estimated to be \$190.4 billion in 1997. This is only 13 percent as large as the governmental receipts discussed in the previous chapter. Table 4–1 divides this total between offsetting receipts and offsetting collections credited to appropriations accounts and shows major subcategories of each. Table 4–3 provides more detail for offsetting receipts collected from the public and offsetting receipts collected from other accounts within the Government.

The budget contains a variety of user fee and other collections proposals that would yield \$1.4 billion in 1997 and \$11.2 billion from 1997 through 2002. These proposals establish, increase, or extend fees in order to recover more of the costs of providing government services. Table 4–2 splits the proposals between discretionary and mandatory categories for the appropriate scoring under the Budget Enforcement Act of 1990 (BEA). It includes offsetting collections and user fees classified as governmental receipts.

Table 4–1. OFFSETTING COLLECTIONS FROM THE PUBLIC

(In millions of dollars)

Type	1995 actual	Estimate	
		1996	1997
Collections deposited in receipt accounts:			
Medicare premiums	20,241	19,842	20,287
Military assistance trust fund property sales	12,469	13,020	12,230
Outer Continental Shelf payments, naval petroleum reserve lease and other undistributed offsetting receipts	2,419	4,489	4,098
Spectrum auction proceeds, undistributed	7,644	4,350	3,600
Sale of property and services, interest income and all other collections deposited in receipt accounts	20,343	21,710	20,129
Subtotal, collections from the public deposited in receipt accounts	63,116	63,411	60,344
Collections credited to appropriations accounts:			
Postal Service stamp sales and other collections	53,311	55,779	57,724
Deposit insurance funds	26,272	16,715	5,483
Tennessee Valley Authority and Power Administration collections	8,956	9,040	9,006
Commodity Credit Corporation loan repayments and other collections	10,824	7,257	7,604
Other loan repayments	7,028	7,967	7,069
Loan guaranty and other insurance premiums, interest income and all other collections credited to appropriations accounts	45,335	43,681	43,201
Subtotal, collections from the public credited to appropriation accounts	151,726	140,439	130,087
Offsetting collections from the public	214,842	203,850	190,431
Offsetting collections from the public excluding off-budget Postal Service collections	161,531	148,071	132,707

Table 4-2. PROPOSED USER FEES AND OTHER COLLECTIONS

(In millions of dollars)

	1997	1998	1999	2000	2001	2002
User fees						
Discretionary:						
Department of Agriculture:						
Animal and Plant Health Inspection Service—inspection, licensing, and permit fees—Collections and spending authority ..	8	8	8	8	8	8
Grain Inspection—Packers and Stockyards Administration—standardization and licensing activities: Collections and spending authority	18	18	18	18	18	18
Food Safety and Inspection Service—meat, poultry and eggs overtime inspection fees: Collections and spending authority	109	109	109	109	109	109
Department of Energy:						
Decontamination and decommissioning fee extended to foreign purchasers of U.S. enrichment services—Collections	46	46	46	46	46	46
Department of Health and Human Services—Food and Drug Administration:						
Import user fee to cover inspection/regulatory compliance program—Collections and spending authority	15	15	15	15	15	15
Medical device review and approval—Collections and spending authority	24	24	24	24	24	24
Department of Transportation:						
Aviation-related user fees—Collections and spending authority	150	150	150	150	150	150
Surface Transportation Board—Collections and spending authority	15	15	15	15	15	15
Army Corps of Engineers: Wetlands dredging permit application fees—Collections	7	7	7	7	7	7
Environmental Protection Agency: Registration fee for pesticide manufacturers—Collections	15	.....	.....	.....	.....	.....
Securities and Exchange Commission: Tier 3 fees credited to appropriation—Collections and spending authority	49	49	49	49	49	49
Subtotal, discretionary user fees:						
Collections	456	441	441	441	441	441
Spending authority	388	388	388	388	388	388
Net savings	68	53	53	53	53	53
Mandatory:						
Department of Agriculture: Recover costs for oversight of marketing agreements and orders—Collections and spending authority						
.....	10	11	11	11	11	11
Department of Commerce:						
Fisheries management program fees—Collections and spending authority	10	10	10	10	10	10
Patent and Trademark Office surcharges—Collections .....	.....	.....	119	119	119	119
Department of Education:						
Federal Family Education Loan Program fees:						
Secondary market offset fee—Collections and spending authority	35	35	32	33	34	36
Lender and holder subsidy rebate—Collections and spending authority	27	24	22	22	23	25
Increase lender origination fee—Collections and spending authority	45	52	42	40	49	53
Department of the Interior:						
Expand authority for Park Service, BLM and Forest Service fees:						
Collections	12	17	27	33	43	47
Spending authority .....	.....	11	16	25	31	40
Hetch Hetchy Dam rental payments—Collections	1	1	1	1	1	1
Hardrock mining claim and location fee extension—Collections	1	2	34	36	37	38
Department of Transportation:						
Oil Spill Liability Trust Fund excise tax—Collections	294	294	296	298	299	300
Railroad safety inspection fees—Collections	47	49	51	53	55	57
Vessel tonnage fees—Collections and spending authority .....	.....	.....	.....	62	62	62
Department of the Treasury: Internal Revenue Service letter ruling fees extension—Collections .....	.....	.....	.....	.....	31	31
Department of Veterans Affairs: Nonservice-connected medical copayments and per diems extension—Collections .....	.....	.....	39	41	42	43
Environmental Protection Agency: Pesticide reregistration fee—Collections and spending authority	5	19	19	14	.....	.....
Federal Deposit Insurance Corporation/Federal Reserve: Examination fees for FDIC-insured banks and bank holding companies:						
Bank Insurance Fund—Collections and spending authority	75	79	82	86	89	93
Federal Reserve—Collections ¹	92	96	100	104	109	114
Federal Emergency Management Agency: Fee to cover 100% of radiological emergency preparedness program—						
Collections	12	12	12	12	12	12
Nuclear Regulatory Commission: Nuclear facility fees—Collections and spending authority						
.....	.....	.....	310	310	310	310
Securities and Exchange Commission:						
Tier 1 fees—increases in existing fees—Collections ¹	47	48	49	50	52	53
Tier 2 fees—new permanent fees deposited in special fund—Collections and spending authority ¹	260	270	281	292	304	316
Subtotal, mandatory user fees:						
Collections	973	1,019	1,537	1,627	1,692	1,731
Spending authority	467	511	515	595	613	646
Net savings	506	508	1,022	1,032	1,079	1,085
Total, user fees:						
Collections	1,429	1,460	1,978	2,068	2,133	2,172
Spending authority	855	899	903	983	1,001	1,034
Net savings	574	561	1,075	1,085	1,132	1,138

¹ Governmental receipts.

Discretionary: The following proposed fees are classified as discretionary because action is required by the Appropriations Committees. In most cases, the proposed levels are tied to the appropriations requests for the specific activity.

Department of Agriculture

Animal and Plant Health Inspection Service (APHIS) fees.—The budget proposes to establish three fees for certain APHIS activities:

- Fees to cover cost of providing animal welfare inspections would be charged to recipients of APHIS services such as animal research centers, humane societies and kennels.
- Fees to cover cost of issuance of biotechnology permits would be charged to firms that manufacture genetically engineered fruit and vegetable commodities, parasitic insects, and animals.
- Fees to cover cost of veterinary biologic licensing, inspection, and testing activities would be paid by veterinary biologic companies that specialize in the production and distribution of animal sperm.

Grain inspection standardization and packers and stockyards licensing fees.—The Administration proposes to allow the Grain Inspection, Packers and Stockyards Administration to charge a fee for equipment testing, quality control, and other services necessary to maintain uniform grain standards. In addition, a licensing fee is proposed to be charged to livestock market dealers and market agencies, meat packers, and live poultry dealers equal to the cost of administering programs under the Packers and Stockyards Act.

Meat, poultry, and egg overtime inspection fee.—The budget includes a proposal to require the meat, poultry, and egg industries to reimburse the Federal Government for the cost of all overtime inspections provided by the Food Safety and Inspection Service. Currently, such fees are required at some FSIS-inspected establishments, but not at others. The Government would continue to pay the full cost of a primary, eight-hour shift.

Department of Energy

Decontamination and decommissioning fee.—The budget includes a proposal to assess a fee on foreign customers of Government enrichment services, similar to the fee paid by domestic purchasers. The fees would be deposited in the Uranium Enrichment Decontamination and Decommissioning fund to carry out environmental cleanup of the Government's three uranium enrichment plants.

Department of Health and Human Services, Food and Drug Administration (FDA)

Import inspection fees.—Legislation will be proposed to assess food importers a fee for import entry inspections. FDA is responsible for inspection of imported food products at the port of entry. Fee proceeds would be

used to improve the effectiveness of FDA's regulatory compliance program.

Medical device user fee.—Legislation will be proposed to assess fees on medical device manufacturers who present medical devices for pre-market review. The proceeds would be used to expedite the device review and approval process.

Department of Transportation

Aviation-related user fees.—Legislation will be proposed to establish fees for services or products provided by the Federal Aviation Administration. These fees would be used to offset the cost of supporting the operation and maintenance of a continued safe and efficient National Airspace System.

Surface Transportation Board.—The Administration proposes to create a fee mechanism to completely offset the expenses of the Surface Transportation Board (STB), the successor to the Interstate Commerce Commission (ICC). The fees would be collected from those who benefit from the continuation of the ICC functions transferred to the STB, i.e., railroads and shippers.

Army Corps of Engineers

Wetlands permit fees.—Legislation will be proposed to increase fees for the issuance of wetlands regulatory permits for commercial activities. The fees would be deposited in a special Treasury account and would be available to be used for the regulatory program to the extent provided in appropriations acts.

Environmental Protection Agency (EPA)

Pesticide registration fee.—Legislation will be proposed to impose fees on manufacturers of pesticides to recover the cost of the Pesticide Registration program. Congressional action is required to activate a user fee rule promulgated by EPA that was subsequently suspended by Congress through 1997. The proceeds would be subject to appropriations.

Mandatory fees: The following fees are classified as mandatory because they will be included in authorizing legislation.

Department of Agriculture

Agricultural Marketing Service (AMS) fees.—The Administration proposes to authorize local marketing administrators to collect fees to recover AMS' cost of administering commodity marketing orders and agreements. Marketing orders help stabilize market prices for milk, fruit, and other specialty crops by prescribing certain sale, quality, and quantity guidelines. Currently, costs at the local level are financed by assessments on commodity producers and handlers, while costs of these orders at the national level are funded through appropriations. The proposal would increase the existing assessments.

Department of Commerce

Fisheries management program fees.—The Administration proposes to require the Secretary of Commerce to collect fees from holders of fishing quotas. The fees would be set as percentages of the authorized harvest and would be used for the development and implementation of fishery programs, including social and economic studies, and fisheries management.

Extend surcharge on patent fees.—The budget proposes to extend the Patent and Trademark Office's authority to collect the patent surcharge fee through 2002. The current authority expires in 1998. The fee is charged to patent applicants to pay for processing applications and granting patents.

Department of Education

Federal Family Education Loan (FFEL) program lender and secondary market fees.—The budget includes a proposal to establish two new fees to offset the generous profits lenders and secondary markets achieve through participation in the FFEL program. These fees are (1) a monthly fee on all secondary markets that hold Federally guaranteed student loans, equivalent to the fee that the Student Loan Marketing Association is now required to pay; and (2) a lender and holder subsidy rebate, paid to the Secretary twice each year, based on the unpaid principal amount of each loan held. Legislation will also be proposed to increase the current lender origination fee.

Department of the Interior

Admission, recreation, and commercial user fees.—The budget proposes to authorize the National Park Service to increase certain admission, recreation, and commercial user fees. In addition, eighty percent of new receipts collected by the National Park Service, Bureau of Land Management, and Forest Service would be automatically available to the bureau collecting the fees in the following year, beginning in fiscal year 1998, for visitor services and facilities.

Hetch Hetchy Dam rental payments.—The budget includes a proposal to raise the annual rental for the use of land within Yosemite National Park by the City of San Francisco for a dam and reservoir that supplies drinking water to the city. The amount would be determined annually by the Secretary of the Interior, but must not be less than \$597,000. The collections would be placed in a separate fund, to be used subject to appropriations for the annual operation of Yosemite or other national parks in California.

Hardrock mining fees.—The Administration proposes to extend, beyond 1998, the \$100 hardrock claim maintenance fee and the \$25 location fee assessed on hardrock mine claimants on Federal lands. These fees were initially established in the Omnibus Budget Reconciliation Act of 1993. In addition, the fees would be adjusted annually based on the Consumer Price Index. The fees are used to offset the cost associated with operating the mining law program. They are subject to appropriation.

Department of Transportation

Oil Spill Liability Trust Fund.—The budget proposes to reauthorize the Oil Spill Liability Trust Fund excise tax of \$.05/barrel that expired on December 31, 1994. In addition to reauthorizing the tax, the proposal lifts the cap on the fund from \$1.0 billion to \$2.5 billion. The proceeds of the tax on oil importers are used to fund numerous activities related to oil spill prevention and clean-up. Some of these activities, such as Coast Guard operations funding, are subject to appropriation, while others, such as emergency clean-up are automatically available. The fund balance, (currently over \$1.0 billion) is maintained to be available for clean-up in case of a major oil spill.

Railroad safety inspection fee.—Legislation will be proposed to permanently extend the railroad safety inspection fees that were enacted in the Omnibus Budget Reconciliation Act of 1990. This fee offsets the costs incurred by the Federal Railroad Administration for inspection, enforcement, and related activities to ensure the safe operation of passenger and freight railroads. The fee expired at the end of 1995.

Vessel tonnage fees.—The budget proposes to extend fees collected by the Customs Service based on the cargo-carrying capacity of a vessel entering a U.S. port. These fees were set to expire at the end of 1998. The collections are credited to the Department of Transportation to offset costs incurred by the Coast Guard for services provided to the Merchant Marine industry.

Department of the Treasury—Internal Revenue Service

Internal Revenue Service fees.—The Administration proposes to extend the IRS' authority to charge fees for letter rulings, determination letters, and opinion letters. The IRS provides written responses to questions from individuals, corporations and organizations relating to their tax status or the effects of particular transactions for tax purposes. The fees charged for these requests, which are scheduled to expire on September 30, 2000, are proposed to be extended through September 30, 2002.

Department of Veterans Affairs

Medical care prescription co-payments and per diems.—The budget proposes to permanently extend VA's authority to collect prescription co-payments and per diems for hospital and nursing home visits from veterans for the treatment of nonservice-connected disabilities. The current authority expires in 1998.

Environmental Protection Agency

Pesticide reregistration fee.—Legislation will be proposed to increase fees collected from pesticide manufacturers in support of re-registration of pesticides currently in use. The fees would also be extended beyond the current expiration date in order to fund timely completion of the reregistration program. Fees are paid by industry to offset costs incurred by the accelerated reregistration and expedited processing of pesticides.

Federal Deposit Insurance Corporation (FDIC) and Federal Reserve (Fed)

State bank examination fee.—The Administration proposes to require the FDIC and the Federal Reserve to assess fees for examinations of FDIC-insured banks and bank-holding companies. The costs of such examinations are currently funded from deposit insurance premiums and Fed earnings from monetary policy activities. The FDIC fee proceeds would be used to finance the examinations operation. The Fed proceeds would be transferred to Treasury annually in the form of surplus earnings.

Federal Emergency Management Agency (FEMA)

Radiological emergency preparedness fee.—The budget includes a proposal to reauthorize FEMA's assessments on Nuclear Regulatory Commission (NRC) licensees to cover 100 percent of the cost of providing site-specific services that directly contribute to the fulfillment of emergency preparedness requirements needed for NRC licensing. This proposal would extend the authority through 2002.

Nuclear Regulatory Commission

Nuclear Regulatory Commission (NRC) fees.—Under current law, the NRC must recover 100% of its costs from licensing, inspection and annual fees charged to its applicants and licensees through 1998. Unless the law is extended, the fee coverage requirement will revert to 33 percent of NRC costs. The budget includes a proposal to extend the fees at 100 percent of NRC's cost of operations through 2002.

Securities and Exchange Commission

Securities-related fees.—The Administration proposes to increase certain fees collected under the securities laws as part of a legislative package to provide the Securities and Exchange Commission (SEC) with a sound and stable funding structure. This proposal calls for three tiers of fee income. Tier 1 would be comprised of permanent increases in existing registration and tender offer receipts collected under the securities laws. Tier 2 would establish a new set of permanent transaction fees in the securities laws affecting the over-the-counter market and certain bonds. These fees would be credited to a special fund in the Treasury and the SEC would have authority to spend such sums as may be deposited in this fund. The authority for Tiers 1 and 2 is mandatory. Tier 3 would provide the appropriations committee with authority to increase certain specified receipts collected under the securities laws, which would be deposited as offsetting collections to the SEC's appropriation. The collection and use of the Tier 3 fees are discretionary, and thus would be contingent on appropriation action.

OFFSETTING RECEIPTS

Table 4-3 itemizes all offsetting collections deposited in receipt accounts. These include payments from one part of the Government to another, called intragovernmental transactions, and collections from the public. These receipts are offset (deducted) from outlays in the Federal budget. In total, offsetting receipts are estimated at \$328.4 billion in 1997.

Table 4-3. OFFSETTING RECEIPTS BY TYPE
(In millions of dollars)

Source	1995 actual	1996 estimate	1997 estimate	Source	1995 actual	1996 estimate	1997 estimate
INTRAGOVERNMENTAL TRANSACTIONS							
On-budget receipts:				Total interfund transactions	170,814	195,895	203,913
Federal intrafund transactions:				Total on-budget receipts	185,182	208,688	215,043
Distributed by agency:				Off-budget receipts:			
Interest from the Federal Financing Bank	7,422	6,116	4,702	Interfund transactions:			
Interest on Government capital in enterprises	1,828	1,729	1,545	Distributed by agency:			
Other	997	1,074	1,058	Federal fund payments to trust funds:			
Proposed Legislation (PAYGO)		37		Old-age, survivors, and disability insurance	5,475	6,103	7,019
Total Federal intrafunds	10,247	8,956	7,305	Undistributed by agency:			
Trust intrafund transactions:				Employer share, employee retirement (off-bud- get)	6,432	6,291	6,664
Distributed by agency:				Interest received by off-budget trust funds	33,305	36,440	39,361
Payments to railroad retirement	4,120	3,770	3,838	Total off-budget receipts:	45,212	48,834	53,044
Other	1	67	-13	Total intragovernmental transactions	230,394	257,522	268,087
Total trust intrafunds	4,121	3,837	3,825	PROPRIETARY RECEIPTS FROM THE PUBLIC			
Total intrafund transactions	14,368	12,793	11,130	Distributed by agency:			
Interfund transactions:				Interest:			
Distributed by agency:				Interest on foreign loans and deferred foreign collec- tions	1,018	679	644
Federal fund payments to trust funds:				Interest on deposits in tax and loan accounts	946	933	1,078
Contributions to insurance programs:				Other interest (domestic—civil) ³	3,010	2,077	3,188
Military retirement fund	11,470	10,699	11,181	Total interest	4,974	3,689	4,910
Supplementary medical insurance	36,988	61,331	59,456	Royalties and rents	1,090	1,138	1,154
Proposed Legislation (non-PAYGO)			7,867	Proposed Legislation (PAYGO)			1
Hospital insurance	4,504	4,627	4,973	Sale of products:			
Railroad social security equivalent fund	3,126	3,239	3,305	Sale of timber and other natural land products	564	824	816
Rail industry pension fund	177	181	186	Sale of minerals and mineral products	423	572	416
Civilian supplementary retirement contribu- tions	20,277	20,900	21,316	Proposed Legislation (PAYGO)		21	79
Proposed Legislation (PAYGO)			-23	Sale of power and other utilities	737	796	852
Unemployment insurance	1,233	675	687	Other ³	102	47	39
Other contributions	706	955	886	Total sale of products	1,826	2,260	2,202
Miscellaneous payments	505	544	580	Fees and other charges for services and special bene- fits:			
Subtotal	78,986	103,151	110,414	Medicare premiums and other charges (trust funds) .	20,241	19,842	20,287
Trust fund payments to Federal funds:				Proposed Legislation (PAYGO)			-288
Repayment of loans or advances to trust funds	3,024	3,081	3,195	Nuclear waste disposal revenues	597	630	637
Quinquennial adjustment for military service credits		332		Veterans life insurance (trust funds)	272	281	258
Other	976	1,035	993	Other ³	2,095	2,010	2,135
Subtotal	4,000	4,448	4,188	Proposed Legislation (PAYGO)			57
Total interfunds distributed by agency	82,986	107,599	114,602	Total fees and other charges	23,205	22,763	23,086
Undistributed by agency:				Sale of Government property:			
Employer share, employee retirement (on-bud- get): ²				Military assistance program sales (trust funds)	12,469	13,020	12,230
Civil service retirement and disability insurance	7,732	7,767	7,927	Other	57	38	39
CSRDI from Postal Service	5,431	5,637	5,825	Total sale of Government property	12,526	13,058	12,269
Hospital insurance (contribution as employer) ¹	1,885	1,817	1,868	Realization upon loans and investments:			
Postal employer contributions to FHI	564	549	562	Dollar repayments of loans, Agency for International Development	539		
Military retirement fund	12,238	11,250	11,192	Foreign military credit sales	674	634	613
Other Federal employees retirement	111	118	125	Negative subsidies and downward reestimates	1,087	3,364	1,593
Total employer share, employee retirement (on- budget)	27,961	27,138	27,499	Proposed Legislation (non-PAYGO)		161	260
Interest received by on-budget trust funds	59,867	61,163	61,066	Proposed Legislation (PAYGO)		1,386	
Proposed Legislation (non-PAYGO)		-5	746	Repayment of loans to United Kingdom	104	106	108
Total interfund transactions undistributed by agen- cy	87,828	88,296	89,311	Other	162	123	128
				Total realization upon loans and investments	2,566	5,774	2,702

Table 4-3. OFFSETTING RECEIPTS BY TYPE—Continued
(In millions of dollars)

Source	1995 actual	1996 estimate	1997 estimate
Recoveries and refunds ³	1,932	1,717	1,877
Proposed Legislation (non-PAYGO)		11	49
Proposed Legislation (PAYGO)			100
Miscellaneous receipt accounts ³	2,304	1,572	1,547
Proposed Legislation (non-PAYGO)			7
Total proprietary receipts from the public distributed by agency	50,423	51,982	49,904
Undistributed by agency:			
Other interest: Interest received from Outer Continental Shelf escrow account	1		905
Rents and royalties on the Outer Continental Shelf:			
Rents and bonuses	414	401	839
Royalties	2,004	2,288	2,269
Sale of major assets			85
Proposed Legislation (PAYGO)		1,800	
Total proprietary receipts from the public undistributed by agency	2,419	4,489	4,098
Total proprietary receipts from the public ⁴	52,842	56,471	54,002

Source	1995 actual	1996 estimate	1997 estimate
OFFSETTING GOVERNMENTAL RECEIPTS			
Distributed by agency:			
Regulatory fees	2,565	2,505	2,598
Proposed Legislation (non-PAYGO)			22
Proposed Legislation (PAYGO)		22	59
Other	65	63	63
Undistributed by agency:			
Spectrum auction proceeds	7,644	4,200	1,600
Proposed Legislation (PAYGO)		150	2,000
Total offsetting governmental receipts	10,274	6,940	6,342
Total offsetting receipts	293,510	320,933	328,431

¹ Interchange receipts between the social security and railroad retirement funds place the social security funds in the same position they would have been if there were no separate railroad retirement system.

² Includes provision for covered Federal civilian employees and military personnel.

³ Includes both Federal funds and trust funds.

⁴ Consists of:

	1995 actual	1996 estimate	1997 estimate
On-budget:			
Federal funds	18,389	22,259	20,452
Trust funds	34,444	34,200	33,538
Off-budget:			
Trust funds	9	12	12